

Deloitte's Pillar Two Mergers & Acquisitions Bootcamp

Agenda - 3-week program | 4 online sessions and 1 hybrid session

Time: 11:00 AM – 1:00 PM

Time	Broad topic	Lead speaker(s)	Details
Session 1 26 August	Introductions, agenda and setting the scene	Jan Roderick Van Abbe	<ul style="list-style-type: none"> Latest P2 developments Importance and consideration of tax issues in M&A transactions in general Consideration of P2 in M&A context Key differences between P2 taxes and traditional income taxes
	Impact of M&A on scoping	Vikram Chand / Karen Hernandez	<ul style="list-style-type: none"> Definition of mergers & acquisitions and impact on consolidated revenue threshold test (Art. 1.1 and Art. 6.1.1 MR) Case studies
Session 2 28 August	Equity deals	Bhumi Gangar, Tian Leong, Karen Hernandez, Mohammed Lahraoui	<ul style="list-style-type: none"> Treatment of share deals under the GloBE/QDMTT Rules Implications at the level of the seller, purchaser and target (in particular Art. 3.2.1(c) and Art. 4.1.3(a) MR) Commencement of target's liability/IFRS 3 (Art. 6.2 MR) Transaction before transition year (Aet. 9.1.1 MR) Interaction with UAE CT Case studies
Session 3 2 September	Assets deals and GloBE reorg Real estate	Bhumi Gangar, Tian Leong, Karen Hernandez, Mohammed Lahraoui	<ul style="list-style-type: none"> Treatment of share deals under the GloBE/QDMTT Rules Implications at the level of the seller, purchaser and target (in particular Art. 6.3.1) Transaction before transition year (Aet. 9.1.1 MR) Interaction with UAE CT Case studies
Session 4 4 September	Due diligence, purchase price negotiations, deal structuring and the drafting of the transaction document	Anthony Stobart, Pieter Schoorel	<ul style="list-style-type: none"> P2 in due diligence (DD) process – Approach to DD Contractual protection against P2 risks Practical experience Draft wordings Locked Box vs Completion Accounts P2 efficient structuring
Session 5 9 September (Hybrid)	Recap JV structures and structuring Fund structuring and flow-through entities	Jan Roderick Van Abbe, Cormac McGuigan, Andres Mejia	<ul style="list-style-type: none"> Treatment of JVs under GloBE/QDMTT Various scenarios in terms of charging provisions and case studies (50% + control; 49% + no control; 49% + control) Impact of M&A on CbCR safe harbor